



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

February 27, 2006

The Honorable Joseph M. Serkes  
Chief Judge  
County of Bedford General District Court  
P. O. Box 513  
Amherst, VA 24521

The Honorable J. Michael Gamble  
Chief Judge of the Circuit Court  
Magistrate Supervising Authority  
Twenty fourth Judicial District  
P. O. Box 462  
Amherst, VA 24521

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Bedford General District Court and the associated magistrates from the Twenty-fourth Judicial District for the period October 1, 2004 through December 31, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and with the Chief Magistrate on February 27, 2006 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:cam

cc: The Honorable Harold A. Black, Judge  
Carla F. Smith, Clerk  
John S. Payne, Chief Magistrate  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia